IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 16TH AUGUST 2007 / 25TH SRAVANA 1929

WP(C).No. 24845 of 2007(G)

PETITIONER:

M/S.KITCHEN APPLIANCES INDIA LTD.,
39/3655, SAHODARAN AYYAPPAN ROAD,
NEAR SOUTH OVER BRIDGE, KOCHI-16, A PUBLIC LTD.
COMPANY, HAVING ITS REGD. OFFICE AT BOMBAY,
REP.BY SRI.KOSHY GEORGE, BRANCH ACCOUNTANT.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:

---

1. THE ASST.COMMISSIONER (ASSMT.),
COMMERCIAL TAXES, SPECIAL CIRCLE-II,
COMMERCIAL TAX COMPLEX, THEVARA, ERNAKULAM.

2. STATE OF KERALA REPRESENTED BY
SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 24845 OF 2007

Dated this the 16th day of August, 2007

JUDGMENT

Petitioner is challenging Ext.P2 demand notice issued by the assessing officer demanding a sum of Rs. 13,54,800/- being the balance tax due for the month of April, 2007. Admittedly petitioner is liable to pay balance tax for the taxable turnover returned for April, 2007. However, petitioner's case is that original return filed for March, 2007 was modified and revised return was filed on 21.4.2007 wherein petitioner has claimed refund of excess payment of tax amount which is adjusted against tax due for April, 2007. Having regard to the contentions raised, I dispose of the W.P. directing the first respondent to complete the assessment for March, 2007 based on original return and revised return filed by the petitioner and after verifying the accounts and evidence to be produced by the petitioner to substantiate his case regarding turnover and sales not accepted by the Buyers. First respondent shall pass orders determining tax liability for March, 2007 within a period of one month from today. If excess is paid, the same

should be allowed to be adjusted against tax due for April, 2007. All proceedings for recovery of tax, proposal for interest, penalty, etc. for April 2007 will be kept in abeyance for one month from today and recovery thereafter will be based on adjustment after assessment for March, 2007.

W.P. is disposed of as above.

Issue photocopy today itself.

(C.N.RAMACHANDRAN NAIR)
Judge